

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 232, 246, 253,
261, 272, 274, 275, 277, 532 AND 574
INDIANAPOLIS, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Gerald Coleman
Mary DePrez
Joel Silverman

01-06-02 to 02-29-04
03-01-04 to 01-09-05
01-10-05 to 01-11-09

Branch Manager

Paula L. Mikesell

01-01-04 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 232, 246, 253, 261, 272, 274, 275, 277, 532 and 574 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 30, 2005

STATE BUREAU OF MOTOR VEHICLE COMMISSION
 LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 275, 532, AND 574
 INDIANAPOLIS, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	<u>Branch Number 232</u>	<u>Branch Number 246</u>	<u>Branch Number 253</u>	<u>Branch Number 261</u>	<u>Branch Number 272</u>	<u>Branch Number 274</u>
Collections:						
Registrations	\$ 25,539,080	\$ 565,125	\$ 111,041	\$ 904,319	\$ 280,248	\$ 41,010,755
Titles	3,768	-	-	-	-	-
Drivers license	-	-	-	-	-	-
Watercraft	17,051	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total	<u>\$ 25,559,899</u>	<u>\$ 565,125</u>	<u>\$ 111,041</u>	<u>\$ 904,319</u>	<u>\$ 280,248</u>	<u>\$ 41,010,755</u>
Collections:						
State fee	\$ 6,563,629	\$ 87,875	\$ 17,643	\$ 151,229	\$ 47,726	\$ 7,141,343
County tax	17,623,443	439,338	85,612	685,060	212,647	31,304,490
Commission fees	<u>1,372,827</u>	<u>37,912</u>	<u>7,786</u>	<u>68,030</u>	<u>19,875</u>	<u>2,564,922</u>
Totals	<u>\$ 25,559,899</u>	<u>\$ 565,125</u>	<u>\$ 111,041</u>	<u>\$ 904,319</u>	<u>\$ 280,248</u>	<u>\$ 41,010,755</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLE COMMISSION
 LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 275, 532, AND 574
 INDIANAPOLIS, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004
 (Continued)

	Branch Number 275	Branch Number 277	Branch Number 532	Branch Number 574	Total Memorandum Only
Collections:					
Registrations	\$ 319,557	\$ 9,272,057	\$ 1,873,267	\$ -	\$ 79,875,449
Titles	-	-	2,213,861	-	2,217,629
Drivers license	-	-	-	573,640	573,640
Watercraft	-	-	14,715	-	31,766
Miscellaneous	-	-	65	-	65
Total	<u>\$ 319,557</u>	<u>\$ 9,272,057</u>	<u>\$ 4,101,908</u>	<u>\$ 573,640</u>	<u>\$ 82,698,549</u>
Collections:					
State fee	\$ 49,461	\$ 1,618,176	\$ 2,292,500	\$ 294,146	\$ 18,263,728
County tax	247,730	7,104,768	1,048,737	-	58,751,825
Commission fees	<u>22,366</u>	<u>549,113</u>	<u>760,671</u>	<u>279,494</u>	<u>5,682,996</u>
Totals	<u>\$ 319,557</u>	<u>\$ 9,272,057</u>	<u>\$ 4,101,908</u>	<u>\$ 573,640</u>	<u>\$ 82,698,549</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 274, 275, 277, 532 AND 574
INDIANAPOLIS, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Combined Branch Report

This report contains financial and statistical information for Indianapolis License Branch Numbers 232, 246, 253, 261, 272, 274, 275, 277, 532, and 574. Indianapolis Branch Number 232 is a mail-in branch. This branch processed registrations and titles for multiple counties through the mail. License Branch Number 532 is a dealer/fleet branch. This branch specializes in servicing area auto dealers and corporations that have a large number of titles and registrations. License Branch Numbers 246 and 261 are self-service terminals (SST) located in supermarkets in Fishers and Indianapolis, respectively. License Branch Number 253 is a SST located in the City Market. License Branch Number 272 is a SST located in the Indiana Government Center North. License Branch Number 274 is the internet branch. License Branch Number 574 is the internet-electronic drivers license branch. License Branch Number 275 is a SST located in Circle Center Mall. License Branch Number 277 is the touch tone renewal branch. These branches are combined in one report because the Manager of Branch 232 is responsible for managing each of these branches.

STATE BUREAU OF MOTOR VEHICLE COMMISSION
 LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 275, 532, AND 574
 INDIANAPOLIS, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

	<u>Branch Number 232</u>	<u>Branch Number 246</u>	<u>Branch Number 253</u>	<u>Branch Number 261</u>	<u>Branch Number 272</u>	<u>Branch Number 274</u>
Vehicle Registrations:						
Passenger	133,014	3,484	732	6,301	1,957	233,662
Motorcycle	2,988	94	24	152	21	8,899
RV (Housecar)	971	14	2	17	14	3,114
Light truck	36,779	515	96	1,126	355	58,609
Other truck	4,251	4	-	3	1	1,370
Farm truck	30	-	-	-	1	615
Tractor	374	-	-	-	-	19
Trailer	10,267	130	16	147	79	23,993
Semitrailer	6,376	1	-	3	-	755
School and church bus	253	-	-	-	3	165
Other bus	104	-	-	-	-	58
Other	52	-	-	-	-	42
Total vehicle registrations	<u>195,459</u>	<u>4,242</u>	<u>870</u>	<u>7,749</u>	<u>2,431</u>	<u>331,301</u>
Drivers licenses and permits:						
Drivers licenses/ learners permits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Totals drivers licenses and permits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Titles:						
Vehicles	177	-	-	-	-	-
Watercraft	-	-	-	-	-	-
Total titles	<u>177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total watercraft registrations	<u>314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

STATE BUREAU OF MOTOR VEHICLE COMMISSION
 LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 275, 532, AND 574
 INDIANAPOLIS, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004
 (Continued)

	Branch Number 275	Branch Number 277	Branch Number 532	Branch Number 574	Total Memorandum Only
Vehicle Registrations:					
Passenger	2,122	57,804	7,572	-	446,648
Motorcycle	37	1,601	88	-	13,904
RV (Housecar)	10	681	20	-	4,843
Light truck	276	13,375	2,681	-	113,812
Other truck	2	209	687	-	6,527
Farm truck	-	195	2	-	843
Tractor	-	5	71	-	469
Trailer	42	4,875	413	-	39,962
Semitrailer	-	44	1,006	-	8,185
School and church bus	-	31	11	-	463
Other bus	-	12	37	-	211
Other	-	13	3	-	110
Total vehicle registrations	<u>2,489</u>	<u>78,845</u>	<u>12,591</u>	<u>-</u>	<u>635,977</u>
Drivers licenses and permits:					
Drivers licenses/ learners permits	-	-	-	34,767	34,767
Other	-	-	-	4,515	4,515
Totals drivers licenses and permits	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,282</u>	<u>39,282</u>
Titles:					
Vehicles	-	-	64,298	-	64,475
Watercraft	-	-	224	-	224
Total titles	<u>-</u>	<u>-</u>	<u>64,522</u>	<u>-</u>	<u>64,699</u>
Total watercraft registrations	<u>-</u>	<u>-</u>	<u>92</u>	<u>-</u>	<u>406</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 274, 275, 277, 532 AND 574
 INDIANAPOLIS, INDIANA
 EXAMINATION RESULT AND COMMENT

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

Database (DB) Year	Plate Type	Plate Number
2003	Semitrailer (1 year)	14254 to 14257
2004	Semitrailer (1 year)	12945 to 12950
2005	Tractor 48,000	645F
2006	Indiana Native American	NA2231
2007	Passenger	2Z2528
2007	Passenger	3U202
2007	Passenger	20Q1520
2007	Passenger	22Z4961
2007	Passenger	29L919
2007	Passenger	29Q7929
2007	Passenger	32Q5374
2007	Passenger	32Z332 to 32QZ334
2007	Passenger	33U896 to 33U900
2007	Passenger	43U311
2007	Passenger	46B7203
2007	Passenger	46Q2354
2007	Passenger	46U208
2007	Passenger	46U244
2007	Passenger	46U301
2007	Passenger	46Z461
2007	Passenger	50Q458
2007	Passenger	74Q365
2007	Passenger	79Z1365
2007	Passenger	84Z4901
2007	Passenger	87U310
2007	Passenger	93S124
2007	Passenger	97A3022 to 97A3025
2007	Truck 7,000	499816L to 499833L
2007	Truck 9,000	36112V to 36113V
2008	Truck 9,000	38711V
2008	Truck 66,000	1127P
2008	Semitrailer (permanent)	501973
2008	Semitrailer (permanent)	533191
2008	Semitrailer (permanent)	548667
2008	Semitrailer (permanent)	548975
2008	Semitrailer (permanent)	556020
2008	Semitrailer (permanent)	557885
2008	Semitrailer (permanent)	558282
2008	Semitrailer (permanent)	569851

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 232, 246, 253, 261, 272, 274, 275, 277, 532 AND 574
INDIANAPOLIS, INDIAN
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2005, with Paula L. Mikesell, Branch Manager.